



# Summons

In the matter of the tax liability of Jaynie M. Baker

Internal Revenue Service (Division): Small Business / Self-Employed - Compliance

Industry/Area (name or number): North Atlantic Area Examination, Manhattan

Periods: tax years ended December 31, 2010, December 31, 2011, December 31, 2012

**The Commissioner of Internal Revenue**

To: Capital One N.A.

At: 15000 Capital One Drive Attention: 12070-7000 (Subpoena Dept) Richmond, VA 23238-1119

You are hereby summoned and required to appear before Randy Lucero, Internal Revenue Agent #1000278143 or his designee an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see attached rider.

**Do not write in this space**

**Business address and telephone number of IRS officer before whom you are to appear:**

290 Broadway, 6th Floor, Group 1408 - RL, New York NY 10007

Business Phone: 212-436-1258

**Place and time for appearance at** in lieu of personal appearance please mail the requested documents to the business address listed above



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 10-2010)  
Catalog Number 21405J

on the 16th day of May, 2014 at 9:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 23rd day of April, 2014

**Randy L. Lucero**

Digitally signed by Randy L. Lucero  
DN: cn=Randy L. Lucero, o=IRS,  
email=Randy.Lucero@irs.gov, ou=US  
Date: 2014.04.23 14:23:30 -0400

**NNBNB**

Signature of approving officer (if applicable)

**Internal Revenue Agent**

Title

**Acting Supv. Internal Revenue Agent**

Title

**Part C — to be given to noticee**

**ATTACHMENT TO SUMMONS ISSUED TO: Capital One N.A.**

*(pg 1 of 2)*

**ALL OPEN AND CLOSED ACCOUNTS FOR THE PERIOD:**

**December 31, 2008 through January 31, 2013**

All records pertaining to the following individuals and business entities whether held jointly or severally or as trustee or fiduciary as well as custodian, executor or guardian as well as any other entity in which these individuals or entities may have a financial interest:

1. Jaynie M. Baker

To include all accounts in which these individuals had signatory authority and/or the right of withdrawal.

These records should include but are not limited to:

1. **PRIVATE BANKING:** All agreements, contracts, records, books, ledgers, and other documents relating to all of the "Private Banking" agreements and relationships.
2. **SAVINGS ACCOUNT RECORDS:** Including signature cards, ledger cards or records reflecting dates and amounts of deposits, withdrawals, interest, debit and credit memos, deposit slips, checks deposited, withdrawal slips, and checks issued for withdrawals, Forms 1099 issued.
3. **CHECKING ACCOUNT RECORDS:** Including signature cards, bank statements, deposit slips, checks deposited, checks drawn on the account, records pertaining to all debit and credit memos, Forms 1099 issued.
4. **LOAN RECORDS:** Including applications, financial statements, tax returns, loan collateral, credit and background investigations, loan agreements, notes or mortgages, settlement sheets, contracts, checks issued for loans, repayment records, including records revealing the date, amount and method of repayment (cash or check), checks used to repay loans and a record disclosing the total amount of discount or interest paid annually, records of any liens, loan correspondence files, and internal bank memoranda.
5. **SAFE DEPOSIT BOX RECORDS:** Including contracts, access records, and records of rental fees paid disclosing the date, amount, and method of payment (cash or check).
6. **CERTIFICATES OF DEPOSIT AND MONEY MARKET CERTIFICATES:** Including applications, actual instruments(s), records of purchases and redemption's, checks issued on redemption, checks used to purchase certificate, any correspondence and any Forms 1099 issued, records revealing the annual interest paid or accumulated, the dates of payment or date interest is earned, checks issued for interest payments.
7. **U.S. TREASURY NOTES AND BILLS:** All records of the purchase of U.S. Treasury Bills and Notes and/or subsequent sale of such bills or notes, including interest paid, checks used for the purchase or sale of the notes and bills, Forms 1099 issued, checks issued for interest payments, records of interest paid or accumulated revealing the dates and amount of interest paid or accumulated.
8. **CREDIT CARD RECORDS:** Including customer's application, signature card, credit or background investigations conducted, correspondence, monthly billing statements,

- individual charge invoices, repayment records disclosing the dates, amounts and method (cash or check) of repayment, checks used to make repayments (front and back).
9. PURCHASES OF BANK CHECKS: Purchases of bank checks, cashier, teller, travelers' check records, or money order records including the check register, file copies of the checks or money orders, records revealing the date and source of payment for said checks or money orders.
  10. OTHER RECORDS: Records of certified checks, wire transfers, or collections, letters of credit, bonds and securities purchased through your bank, savings bond transactions and investment accounts. Such records that disclose the date and amount of the transaction, method (cash or check) and source of payment, instruments and statements of transactions.
  11. CORRESPONDENCE: All correspondence with the above persons/entities and/or with third parties regarding the above persons/entities. All memoranda, notes, files, or records relating to meetings or conversations concerning the above persons/entities.
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**Please mail the items as they become available.**

Compliance with this summons will be satisfied by mailing photocopies of the requested information to the specified address by the stated date. It is not anticipated that information gathering or transmittal will be a lengthy or costly process. If you anticipate delays of more than 30 days or costs exceeding \$500.00, please contact this office in advance.

**PLEASE CALL AGENT RANDY LUCERO FOR INSTRUCTIONS AT (212) 436-1258  
UPON RECEIPT OF THIS REQUEST.**